Oregon
Kate Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

Date: April 26, 2017
Letter ID: L0507278080

JASON L COBB
63317 BOYD ACRES RD
BEND OR 97701-8230

Notice and Demand to File

Debtor: JASON L. COBB

Bankruptcy Case Number: 17-31406-TMB13

Account(s) and period(s):

Personal Income Tax Returns for 2016, 2015

Our records show that you haven't filed the return(s) shown above. This notification is a demand for you to file. You're required by law to file a return when requested by us (ORS 314.370). Please send your tax return(s) and this letter to us at the address above. You should also send a copy of your return to your attorney.

If you don't file the requested return(s), we'll calculate the tax that you owe and charge penalties and interest based on the information we have [ORS 305.265(10)]. We'll then file a claim in your bankruptcy for that amount.

Penalties we may charge:

- 5 percent – failure to pay timely.
- 20 percent – failure to file and pay timely.
- 25 percent – failure to file.
- 100 percent – failure to file for three years in a row.
- 100 percent – failure to file in order to evade tax.

We also charge these penalties if you:

- File a frivolous return – $250.
- Significantly under report your taxable income – 20 percent of the tax that you don't report.

In most cases, total penalty is limited to 100 percent of the unpaid tax.

If you weren't required to file, you must state that reason in writing. Send the signed statement to the address above.

/s/ Beverly Rathelegurche, Bankruptcy Unit
Personal Tax and Compliance
(971) 701-5953

Please Note: We're sending a copy of this to the Bankruptcy Court. The court has advised us that the court may, sua sponte, treat this letter as an objection to confirmation of the plan and make a motion to dismiss. If the returns aren't filed prior to the confirmation hearing, the court will decide at the confirmation hearing whether to dismiss your case or to continue the hearing to allow you to file the returns.

cc: Bankruptcy Court
Bankruptcy Trustee
Attorney

Do you have questions or need help?
www.oregon.gov/dor
(503) 378-4988 or (800) 356-4222
questions.dor@oregon.gov
Contact us for ADA accommodations or assistance in other languages.

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Certificate of Service

Case Number:17-31406-TMB13
Debtor(s) Name: JASON L. COBB

I certify that on April 26, 2017 copies of the Objection to Confirmation (Notice and Demand to File letter) were mailed to:

Electronically transferred (ECF) to addressee(s) as follows:
Addressee(s):

WAYNE GODARE
REX DAINES

First class mail to addressee(s) as follows:
Addressee(s):

JASON L COBB
63317 BOYD ACRES RD
BEND OR 97701-8230

/s/ Beverly Rathelegurche, Bankruptcy Unit
Personal Tax and Compliance
Phone: (971) 701-5953
Fax: (503) 945-8735